

2014

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CERTIFICATE

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To the Clerk of Lyon County, State of Kansas

We, the undersigned, officers of

**Reading Benefit Fire District #1**

LYON COUNTY  
CLERK'S OFFICE

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
as the maximum expenditures for the various funds for the year 2014; and  
(3) the Amount(s) of 2013 Ad Valorem Tax are within statutory limitations for the 2014 Budget.

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			Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
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<b>Fund</b>	<b>K.S.A.</b>				
General	31-301	6	220,398	210,000	4.974 210,112
Debt Service	10-113				
Capital Outlay Reserve			80,000		
Donations			50,500		
<b>Totals</b>		xxxxxxxxxxxx	350,898	210,000	
Budget Summary		0	Is a Resolution required?	Yes	
Neighborhood Revitalization Rebate					
Resolution					

Assisted by:  
Pool & Associate, Chartered

Address:  
528 Commercial St  
Emporia, KS 66801

Final Assessed Valuation:		County Clerk's Use Only
Lyon County		40,436,534
Osage County		1,805,540
0		
0		
0	Total	42,242,074
Total Assessed Valuation		0
		November 1, 2013 Valuation

Attest: 8-13, 2013

*Sammy Vipat*  
County Clerk

*Mark R. Sorenson*  
*Kevin Sorensen*  
*Chris Keith*  
*Alan Barrett*  
*Russell H. Balding*  
Governing Body

Computation to Determine Limit for 2014

	Amount of Levy
1. Total Tax Levy Amount in 2013 Budget	+ \$ 83,838
2. Debt Service Levy in 2013 Budget	- \$ 0
3. Tax Levy Excluding Debt Service	\$ 83,838

2013 Valuation Information for Valuation Adjustments:

4. New Improvements for 2013:	+ 223,225	
5. Increase in Personal Property for 2013:		
5a. Personal Property 2013	+ 229,204	
5b. Personal Property 2012	- 253,009	
5c. Increase in Personal Property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of Property that has Changed in Use during 2013:	58,681	
7. Total Valuation Adjustment (Sum of 4, 5c, 6)	281,906	
8. Total Estimated Valuation July, 1, 2013	42,223,762	
9. Total Valuation less Valuation Adjustment (8 minus 7)	41,941,856	
10. Factor for Increase (7 divided by 9)	0.00672	
11. Amount of Increase (10 times 3)	+ \$ 564	
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)	\$ 84,402	
13. Debt Service Levy in this 2014 Budget	0	
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	84,402	

If the 2014 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES & SLIDER

2013 Budgeted Funds	Tax Levy Amount in 2012 Budget	Allocation for Year 2014		
		MVT	RVT	Slider
General	83,838	5,835	102	619
Debt Service	0	0	0	0
	0	0	0	0
	0	0	0	0
Total	83,838	5,835	102	619

County Treas MVT Estimate

5.835

County Treas RVT Estimate

102

County Treas 16/20 M Vehicle Tax Estimate

619

County Treas Slider Estimate

0

MVT Factor 0.06960

RVT Factor 0.00122

16/20M Factor 0.00738

Slider Factor 0.00000

2014

Reading Benefit Fire District #1  
Lyon County

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2012</b>	<b>Current Amount for 2013</b>	<b>Proposed Amount for 2014</b>	<b>Transfers Authorized by Statute</b>
General Fund	Capital Outlay Reserve	50,615	42,000	125,648	19-3612c
<b>Totals</b>		50,615	42,000	125,648	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		50,615	42,000	125,648	

\*Note: Adjustments are required only if the transfer is being made in 2013 and/or 2014 from a non-budgeted fund.

## STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

**\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget Year 2014
Unencumbered Cash Balance Jan 1	45,305	2,645	~ 3,792
Receipts:			
Ad Valorem Tax	71,466	83,838	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,427		
Motor Vehicle Tax	5,938	5,906	5,835
Recreational Vehicle Tax	109	108	102
.16/20M Vehicle Tax	798	695	619
LAVTR			0
Slider			0
Donations/Grants	4,400		
Insurance Proceeds	616		
Transfer to Capital Outlay Reserve	-50,615		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	28	50	50
Miscellaneous	216		
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>34,383</b>	<b>90,597</b>	<b>6,606</b>
<b>Resources Available:</b>	<b>79,688</b>	<b>93,242</b>	<b>10,398</b>
Expenditures:			
911 Implementation	6,069	2,000	6,000
Utilities	2,802	5,000	3,500
Maintenance & Repairs	13,762	7,000	10,000
Training	907	2,000	2,000
Accounting & Legal	1,323	2,500	2,500
Insurance	10,085	12,500	12,500
Automobile Expenses	2,129	2,700	2,500
Supplies	5,231	9,000	7,000
Office Expenses	860	2,000	1,000
Capital Outlay	44,617	42,000	45,000
Telephone	704	750	750
Medical		2,000	2,000
Lease	1,000		
Disaster Expenditures	3,750		
Disaster Income	-17,001		
Transfer to Capital Outlay Reserve			125,648
Neighborhood Revitalization Rebate			
Miscellaneous	805		
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>77,043</b>	<b>89,450</b>	<b>220,398</b>
Unencumbered Cash Balance Dec 31	2,645	~ 3,792	xxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	99,465	114,168	xxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			220,398
Tax Required			210,000
Delinquent Comp Rate: 0.000			0
Amount of 2013 Ad Valorem Tax			210,000

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget Year 2014
<b>Capital Outlay Reserve</b>			
Unencumbered Cash Balance Jan 1	11,531	19,917	943
Receipts:			
Equipment Sales	6,500		
Transfer from General	50,615	42,000	125,648
Interest on Idle Funds	196		
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>57,311</b>	<b>42,000</b>	<b>125,648</b>
<b>Resources Available:</b>	<b>68,842</b>	<b>61,917</b>	<b>126,591</b>
Expenditures:			
Capital Outlay	48,925	60,974	80,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>48,925</b>	<b>60,974</b>	<b>80,000</b>
Unencumbered Cash Balance Dec 31	19,917	943	46,591
2012/2013 Budget Authority Amount:	70,000	60,974	

Adopted Budget	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget Year 2014
<b>Donations</b>			
Unencumbered Cash Balance Jan 1	21,189	22,610	24,110
Receipts:			
Donations	1,421	32,000	32,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>1,421</b>	<b>32,000</b>	<b>32,000</b>
<b>Resources Available:</b>	<b>22,610</b>	<b>54,610</b>	<b>56,110</b>
Expenditures:			
Supplies		500	500
Training			
Capital Outlay		30,000	50,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>30,500</b>	<b>50,500</b>
Unencumbered Cash Balance Dec 31	22,610	24,110	5,610
2012/2013 Budget Authority Amount:	50,500	30,500	

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2014

The governing body of  
**Reading Benefit Fire District #1**  
**Lyon County**

will meet on August 10, 2013 at 7:45 PM at Reading Fire Station for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Reading Fire Station and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2014 Expenditures and Amount of 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2012		Current Year Estimate for 2013		Proposed Budget Year for 2014		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority (Includes Carryover)	Amount of 2013 Ad Valorem Tax	Estimate Tax Rate*
General	77,043	6.360	89,450	6.330	220,398	210,000	4.974
Debt Service							
Capital Outlay Reserve	48,925		60,974		80,000		
Donations			30,500		50,500		
Totals	125,968	6.360	180,924	6.330	350,898	210,000	4.974
Less: Transfers	50,615		42,000		125,648		
Net Expenditures	75,353		138,924		225,250		
Total Tax Levied	71,466		83,838		xxxxxxxxxxxxxxxxxx		
Assessed Valuation:	11,244,254		12,976,615		42,223,762		

### Outstanding Indebtedness,

	2012	2013	2014
Jan 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	165,100
Total	0	0	165,100

\*Tax rates are expressed in mills.

Clerk

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